



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MUSCODA LIGHT AND WATER UTILITY

Principal Office: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ REG NANKEE _____ of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/18/2006
(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MUSCODA LIGHT AND WATER UTILITY

Utility Address: 206 NORTH WISCONSIN AVENUE
MUSCODA, WI 53573-0206

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DENNIS L. STENNER

Title: SUPERINTENDENT

Office Address:

109 NORTH SECOND STREET
MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 W COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

President, chairman, or head of utility commission/board or committee:

Name: ANTHONY BROADBENT

Title: PRESIDENT

Office Address:

109 NORTH SECOND ST
MUSCODA, WI 53573

Telephone: (608) 739 - 3390

Fax Number: (608) 739 - 3183

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC

117 W COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 3/15/2006**Period covered by most recent audit:** DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: DENNIS L STENNER**Title:** SUPERINTENDENT**Office Address:**

109 NORTH SECOND STREET

MUSCODA, WI 53573-0206

Telephone: (608) 739 - 3390**Fax Number:** (608) 739 - 3183**E-mail Address:**

Name of utility commission/committee: MUSCODA LIGHT AND WATER COMMITTEE

Names of members of utility commission/committee:

MR ANTHONY BROADBENT, PRESIDENT

MRS SUE DRAPER

MRS ELAINE EILING

MR MIKE HILL

MR STEVE SCHNEIDER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,895,335	2,412,247	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,358,029	1,863,592	2
Depreciation Expense (403)	91,782	98,590	3
Amortization Expense (404-407)	80,700	80,700	4
Taxes (408)	107,406	109,256	5
Total Operating Expenses	2,637,917	2,152,138	
Net Operating Income	257,418	260,109	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	257,418	260,109	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	31,055	21,445	10
Miscellaneous Nonoperating Income (421)	49,595	28,932	11
Total Other Income	80,650	50,377	
Total Income	338,068	310,486	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(20,804)	(20,804)	12
Other Income Deductions (426)	23,898	22,580	13
Total Miscellaneous Income Deductions	3,094	1,776	
Income Before Interest Charges	334,974	308,710	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	39,488	46,172	14
Amortization of Debt Discount and Expense (428)	756	756	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	40,244	46,928	
Net Income	294,730	261,782	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,525,565	1,679,849	20
Balance Transferred from Income (433)	294,730	261,782	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	416,066	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,820,295	1,525,565	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,895,335		2,895,335	1
Total (Acct. 400):	2,895,335	0	2,895,335	
Operation and Maintenance Expense (401-402):				
Derived	2,358,029		2,358,029	2
Total (Acct. 401-402):	2,358,029	0	2,358,029	
Depreciation Expense (403):				
Derived	91,782		91,782	3
Total (Acct. 403):	91,782	0	91,782	
Amortization Expense (404-407):				
Derived	80,700		80,700	4
Total (Acct. 404-407):	80,700	0	80,700	
Taxes (408):				
Derived	107,406		107,406	5
Total (Acct. 408):	107,406	0	107,406	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	257,418	0	257,418	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	31,055	0	31,055 11
Total (Acct. 419):	31,055	0	31,055
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
Contributed Plant - Electric		49,595	49,595 13
NONE	0	0	0 14
Total (Acct. 421):	0	49,595	49,595
TOTAL OTHER INCOME:	31,055	49,595	80,650

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(20,804)		(20,804) 15
NONE	0	0	0 16
Total (Acct. 425):	(20,804)	0	(20,804)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		12,080	12,080 17
Depreciation Expense on Contributed Plant - Electric		11,818	11,818 18
NONE	0	0	0 19
Total (Acct. 426):	0	23,898	23,898
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(20,804)	23,898	3,094

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	39,488		39,488 20
Total (Acct. 427):	39,488	0	39,488

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT	756		756 21
Total (Acct. 428):	756	0	756

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	40,244	0	40,244
NET INCOME:	269,033	25,697	294,730
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	996,673	528,892	1,525,565 26
Total (Acct. 216):	996,673	528,892	1,525,565
Balance Transferred from Income (433):			
Derived	269,033	25,697	294,730 27
Total (Acct. 433):	269,033	25,697	294,730
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,265,706	554,589	1,820,295

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	211,160	2,684,175	0	0	2,895,335	1
Less: interdepartmental sales	0	12,743	0	0	12,743	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	323	5,295			5,618	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	210,837	2,666,137	0	0	2,876,974	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	46,605		46,605	1
Electric operating expenses	81,602		81,602	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	567		567	8
Electric utility plant accounts	6,043		6,043	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	134,817	0	134,817	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.9	1
Electric	2.6	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,343,022	4,206,279	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,324,652	2,237,886	2
Net Utility Plant	2,018,370	1,968,393	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,768	10,851	6
Special Funds (125)	61,942	62,642	7
Total Other Property and Investments	70,710	73,493	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,178,631	1,053,698	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	270,167	213,360	11
Other Accounts Receivable (143)	49,303	9,074	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,533	20,964	14
Materials and Supplies (150)	42,484	51,012	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,546,118	1,348,108	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,290	6,045	18
Extraordinary Property Losses (182)	161,406	242,106	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	166,696	248,151	
Total Assets and Other Debits	3,801,894	3,638,145	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	265,160	265,160	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,820,295	1,525,565	23
Total Proprietary Capital	2,085,455	1,790,725	
LONG-TERM DEBT			
Bonds (221)	1,048,292	1,162,392	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,048,292	1,162,392	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	227,045	189,942	28
Payables to Municipality (233)	0	31,079	29
Customer Deposits (235)			30
Taxes Accrued (236)	27,358	29,554	31
Interest Accrued (237)	3,023	3,315	32
Other Current and Accrued Liabilities (238)	2,113	6,593	33
Total Current and Accrued Liabilities	259,539	260,483	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	408,608	424,545	36
Total Deferred Credits	408,608	424,545	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,801,894	3,638,145	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,467,120	0	0	2,739,159	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	726,333	0	0	2,495,472	2
Utility Plant in Service - Contributed Plant (101.2)	681,149	0	0	357,964	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	82,104				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,489,586	0	0	2,853,436	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	281,321	0	0	1,558,807	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	263,959	0	0	220,565	13
Total Accumulated Provision	545,280	0	0	1,779,372	
Net Utility Plant	944,306	0	0	1,074,064	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	262,127	1,515,133			1,777,260	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,238	73,544			91,782	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,906				1,906	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE		13,811			13,811	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	20,144	87,355	0	0	107,499	16
Debits during year						17
Book cost of plant retired	950	28,681			29,631	18
Cost of removal		15,000			15,000	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	950	43,681	0	0	44,631	25
Balance end of year (110.1)	281,321	1,558,807	0	0	1,840,128	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	251,879	208,747			460,626	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,080	11,818			23,898	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,080	11,818	0	0	23,898	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	263,959	220,565	0	0	484,524	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			39,744		39,744	48,534	2
Total Electric Utility					39,744	48,534	

Account	Total End of Year	Amount Prior Year	
Electric utility total	39,744	48,534	1
Water utility	2,740	2,478	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	42,484	51,012	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2003 G.O. REFUNDING BOND - ELECTRIC	674	428	4,716	1
2003 G.O. REFUNDING BOND - WATER	82	428	574	2
Total			5,290	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	265,160	1
Changes during year (explain):		
NONE		2
Balance end of year	265,160	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 G.O. REFUNDING BOND - WATER	10/15/2003	12/01/2013	3.90%	113,749	1
2003 G.O. REFUNDING BOND - ELECTRIC	10/15/2003	12/01/2013	3.90%	934,543	2
Total Bonds (Account 221):				1,048,292	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	29,554	1
Accruals:		
Charged water department expense	40,413	2
Charged electric department expense	66,993	3
Charged sewer department expense	671	4
Other (explain):		
NONE		5
Total Accruals and other credits	108,077	
Taxes paid during year:		
County, state and local taxes	90,780	6
Social Security taxes	10,241	7
PSC Remainder Assessment	2,346	8
Other (explain):		
LICENSE FEE	6,906	9
Total payments and other debits	110,273	
Balance end of year	27,358	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2003 G.O. REFUNDING BONDS - WATER	360	4,285	4,317	328	2
2003 G.O. REFUNDING BONDS - ELECTRIC	2,955	35,203	35,463	2,695	3
Subtotal	3,315	39,488	39,780	3,023	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,315	39,488	39,780	3,023	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	8,768	2
Total (Acct. 124):	8,768	
Special Funds (125):		
REDEMPTION FUND RESERVE	11,942	3
REDEMPTION FUND RESERVE CD2	50,000	4
Total (Acct. 125):	61,942	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,954	6
Electric	256,213	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	270,167	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS RECEIVABLE FOR POLE RENTAL, SERVICES AND TRENCHING	6,897	12
RECEIVABLE FROM STATE OF WISCONSIN FOR HWY 60 WORK COMPLETED	41,866	13
MISC REPAYMENT FROM CUSTOMER	540	14
Total (Acct. 143):	49,303	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY - CURRENT EXPENSES	5,533	15
Total (Acct. 145):	5,533	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
EXTRAORDINARY PROPERTY LOSS	161,406	17
Total (Acct. 182):	161,406	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	374,458	20
PUBLIC BENEFITS COLLECTED	34,150	21
Total (Acct. 253):	408,608	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	725,309	2,434,068	0	0	3,159,377	1
Materials and Supplies	2,609	44,139	0	0	46,748	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	271,724	1,536,970	0	0	1,808,694	4
Customer Advances for Construction					0	5
Regulatory Liability	210,653	174,206	0	0	384,859	6
NONE					0	7
Average Net Rate Base	245,541	767,031	0	0	1,012,572	
Net Operating Income	54,386	203,032	0	0	257,418	8
Net Operating Income as a percent of						
Average Net Rate Base	22.15%	26.47%	N/A	N/A	25.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	216,347	178,915	0	0	395,262	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,387	9,417	0	0	20,804	3
Other (specify):						
NONE					0	4
Balance End of Year	204,960	169,498	0	0	374,458	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

ACCOUNT 182 - PSC ORDER DATED 1/15/1992 AUTHORIZES THE AMORTIZATION OF THE EXTRAORDINARY LOSS OVER 17 YEARS.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Return on Rate Base Computation (Page F-20)

General footnotes

THERE WAS A RATE APPLICATION EFFECTIVE 11/4/2005 THAT RESULTED IN DECREASED RATES IN ELECTRIC. THE ELECTRIC UTILITY IS ANTICIPATING ADDING APPROXIMATELY \$300,000 IN PLANT FOR ELECTRICAL IMPROVEMENTS AND NEW TRANSPORTATION EQUIPMENT IN 2006.

THE WATER UTILITY IS EXPECTING TO ADD \$300,000 - \$400,000 OF PLANT IN 2006 ASSOCIATED WITH REBUILDING HIGHWAY 131.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

Vig & Associates LLC Letterhead

To the Village Board
Of the Village of Muscoda
Muscoda, Wisconsin 53573

We have compiled the balance sheets of the Village of Muscoda Municipal Electric and Water Utility as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 18, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	200,280	192,903	1
Total Sales of Water	200,280	192,903	
Other Operating Revenues			
Forfeited Discounts (470)	346	312	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	2,400	2,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,134	6,452	6
Total Other Operating Revenues	10,880	9,164	
Total Operating Revenues	211,160	202,067	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	7,256	5,374	8
Water Treatment Expenses (630-635)	6,226	5,708	9
Transmission and Distribution Expenses (640-655)	28,677	37,085	10
Customer Accounts Expenses (901-904)	9,184	8,806	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	46,780	41,338	13
Total Operation and Maintenance Expenses	98,123	98,311	
Other Operating Expenses			
Depreciation Expense (403)	18,238	18,059	14
Amortization Expense (404-407)		0	15
Taxes (408)	40,413	40,645	16
Total Other Operating Expenses	58,651	58,704	
Total Operating Expenses	156,774	157,015	
NET OPERATING INCOME	54,386	45,052	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	519	27,262	68,546	4
Commercial	72	8,988	16,426	5
Industrial	11	31,278	29,989	6
Total Metered Sales to General Customers (461)	602	67,528	114,961	
Private Fire Protection Service (462)	3		3,480	7
Public Fire Protection Service (463)	1		72,141	8
Other Sales to Public Authorities (464)	27	5,713	9,698	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	633	73,241	200,280	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	72,141	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	72,141	
Forfeited Discounts (470):		
Customer late payment charges	346	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	346	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER ATTACHMENT RENTAL	2,400	8
Total Rents from Water Property (472)	2,400	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,564	10
Other (specify):		
SEWER ADMIN FOR BILLING	4,800	11
BULK SALES OF WATER	402	12
OTHER MISCELLANEOUS	1,368	13
Total Other Water Revenues (474)	8,134	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	7,256	5,374	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	7,256	5,374	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	4,952	3,381	11
Operation Supplies and Expenses (632)	1,274	2,327	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	6,226	5,708	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	22,436	22,851	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	112	6,457	16
Maintenance of Mains (651)	997	2,798	17
Maintenance of Services (652)	1,822	2,932	18
Maintenance of Meters (653)	477	551	19
Maintenance of Hydrants (654)	2,355	1,034	20
Maintenance of Other Plant (655)	478	462	21
Total Transmission and Distribution Expenses	28,677	37,085	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,892	2,342	22
Accounting and Collecting Labor (902)	5,969	6,069	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	323	395	25
Total Customer Accounts Expenses	9,184	8,806	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,912	5,839	27
Office Supplies and Expenses (921)	2,035	1,565	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	8,121	3,339	30
Property Insurance (924)	903	931	31
Injuries and Damages (925)	3,804	3,543	32
Employee Pensions and Benefits (926)	22,135	23,754	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	3,862	2,345	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)	8	22	37
Total Administrative and General Expenses	46,780	41,338	
Total Operation and Maintenance Expenses	98,123	98,311	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		37,277	37,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		671	758	2
Net property tax equivalent		36,606	36,519	
Social Security		3,610	3,895	3
PSC Remainder Assessment		197	231	4
Other (specify): NONE			0	5
Total tax expense		40,413	40,645	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183530				3
County tax rate	mills		3.623403				4
Local tax rate	mills		10.524855				5
School tax rate	mills		7.869446				6
Voc. school tax rate	mills		1.706663				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.907897				10
Less: state credit	mills		1.207933				11
Net tax rate	mills		22.699964				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.524855				14
Combined School Tax Rate	mills		9.576109				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.100964				17
Total Tax Rate	mills		23.907897				18
Ratio of Local and School Tax to Total	dec.		0.840767				19
Total tax net of state credit	mills		22.699964				20
Net Local and School Tax Rate	mills		19.085374				21
Utility Plant, Jan. 1	\$	1,467,120	1,467,120				22
Materials & Supplies	\$	2,478	2,478				23
Subtotal	\$	1,469,598	1,469,598				24
Less: Plant Outside Limits	\$	45,051	45,051				25
Taxable Assets	\$	1,424,547	1,424,547				26
Assessment Ratio	dec.		1.022074				27
Assessed Value	\$	1,455,992	1,455,992				28
Net Local & School Rate	mills		19.085374				29
Tax Equiv. Computed for Current Year	\$	27,788	27,788				30
Tax Equivalent per 1994 PSC Report	\$	37,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,277					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	33		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	33	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	351		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	14,979		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	15,330	0	
PUMPING PLANT			
Land and Land Rights (320)	2,408		12
Structures and Improvements (321)	54,527		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,297		17
Diesel Pumping Equipment (326)	16,187		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	104,419	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,315		23
Total Water Treatment Plant	3,315	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			33	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	33	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			351	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			14,979	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	15,330	
PUMPING PLANT				
Land and Land Rights (320)			2,408	12
Structures and Improvements (321)			54,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,297	17
Diesel Pumping Equipment (326)			16,187	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	104,419	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,315	23
Total Water Treatment Plant	0	0	3,315	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	450		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	51,591		26
Transmission and Distribution Mains (343)	392,267		27
Fire Mains (344)	0		28
Services (345)	4,285	1,195	29
Meters (346)	64,204	1,803	30
Hydrants (348)	53,203		31
Other Transmission and Distribution Plant (349)	813		32
Total Transmission and Distribution Plant	566,813	2,998	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,890		35
Computer Equipment (391.1)	3,040		36
Transportation Equipment (392)	7,701		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	794		39
Laboratory Equipment (395)	440		40
Power Operated Equipment (396)	1,270		41
Communication Equipment (397)	15,859		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,381		44
Other Tangible Property (399)	0		45
Total General Plant	34,375	0	
Total utility plant in service directly assignable	724,285	2,998	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	724,285	2,998	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			450	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			51,591	26
Transmission and Distribution Mains (343)			392,267	27
Fire Mains (344)			0	28
Services (345)	125		5,355	29
Meters (346)	825		65,182	30
Hydrants (348)			53,203	31
Other Transmission and Distribution Plant (349)			813	32
Total Transmission and Distribution Plant	950	0	568,861	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			3,890	35
Computer Equipment (391.1)			3,040	36
Transportation Equipment (392)			7,701	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			794	39
Laboratory Equipment (395)			440	40
Power Operated Equipment (396)			1,270	41
Communication Equipment (397)			15,859	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,381	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	34,375	
Total utility plant in service directly assignable	950	0	726,333	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	950	0	726,333	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	279,336		26
Transmission and Distribution Mains (343)	291,249		27
Fire Mains (344)	0		28
Services (345)	57,458		29
Meters (346)	4,609		30
Hydrants (348)	48,497		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	681,149	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	681,149	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	681,149	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			279,336 26
Transmission and Distribution Mains (343)			291,249 27
Fire Mains (344)			0 28
Services (345)			57,458 29
Meters (346)			4,609 30
Hydrants (348)			48,497 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	681,149
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	681,149
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	681,149

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,736	6,736	1
February			6,273	6,273	2
March			6,564	6,564	3
April			6,939	6,939	4
May			8,031	8,031	5
June			9,197	9,197	6
July			10,362	10,362	7
August			8,518	8,518	8
September			7,853	7,853	9
October			6,737	6,737	10
November			5,977	5,977	11
December			6,576	6,576	12
Total annual pumpage	0	0	89,763	89,763	
Less: Water sold				73,241	13
Volume pumped but not sold				16,522	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				5,900	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,900	19
Volume pumped but unaccounted for				10,622	20
Percent of water lost				12%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				500	24
Date of maximum: 7/14/2005					25
Cause of maximum:					26
Tower inspection and repairs.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				15	27
Date of minimum: 7/30/2005					28
Total KWH used for pumping for the year				90,880	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
102 NORTH SECOND STREET`	2	120	1	50,000	Yes	1
HOWARD AVENUE	3	126	1	200,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3		1
Location	102 N. 2ND STREET	HOWARD AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1985	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	1,050		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GE		9
Year Installed	1956	1983		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	20	75		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1967	1983	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	155	155	10
			11
Total capacity in gallons (actual)	50,000	300,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.250	577	0	0	0	577
M	D	1.500	150	0	0	0	150
M	D	2.000	240	0	0	0	240
M	D	4.000	2,376	0	0	0	2,376
M	D	6.000	52,783	0	0	0	52,783
M	D	8.000	29,313	0	0	0	29,313
M	D	10.000	148	0	0	0	148
Total Within Municipality			85,587	0	0	0	85,587
Total Utility			85,587	0	0	0	85,587

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	498	1	1	0	498	0	1
M	1.000	47	1	0	0	48	0	2
M	1.250	6	0	0	0	6	0	3
M	1.500	11	0	0	0	11	0	4
M	2.000	8	0	0	0	8	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	1	1	0	0	2	0	8
M	8.000	2	0	0	0	2	0	9
Total Utility		579	3	1	0	581	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	595	0	13	0	582	15	1
1.000	13	0	0	0	13	0	2
1.250	0	0	0	0	0	0	3
1.500	11	1	1	0	11	1	4
2.000	7	3	1	0	9	1	5
3.000	1	0	0	0	1	0	6
4.000	4	0	0	0	4	0	7
6.000	0	0	0	0	0	0	8
Total:	631	4	15	0	620	17	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	511	55	4	5	0	7	582	1
1.000	1	8	1	2	0	1	13	2
1.250	0	0	0	0	0	0	0	3
1.500	1	6	2	2	0	0	11	4
2.000	0	4	2	2	0	1	9	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	2	2	0	0	4	7
6.000	0	0	0	0	0	0	0	8
Total:	513	73	11	14	0	9	620	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	127				127	2
Total Fire Hydrants	127	0	0	0	127	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	250
Number of distribution system valves end of year:	159
Number of distribution valves operated during year:	41

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES (650) - THE UTILITY PAINTED THE WATER RESERVOIR DURING 2004; THE DECREASE IN 2005 REPRESENTS A RETURN TO NORMAL OPERATING LEVELS.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ADDITIONS TO WATER SERVICES WERE FINANCED BY THE UTILITY.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

PER DENNIS STENNER, DIRECTOR OF PUBLIC WORKS, THE UTILITY DOES NOT HAVE ANY SERVICES THAT WERE NOT IN USE AT THE END OF THE YEAR.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

THE UTILITY IS AWARE OF THE TESTING AND REPLACEMENT REQUIREMENTS, AND WILL INCREASE THE TESTING IN THE COMING YEAR TO REACH THE DESIRED LEVELS.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,671,267	2,186,807	1
Total Sales of Electricity	2,671,267	2,186,807	
Other Operating Revenues			
Forfeited Discounts (450)	4,418	3,892	2
Miscellaneous Service Revenues (451)	4,373	15,364	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	4,117	4,117	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	12,908	23,373	
Total Operating Revenues	2,684,175	2,210,180	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,047,086	1,595,988	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	60,446	57,183	11
Customer Accounts Expenses (901-904)	18,584	17,913	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	133,790	94,197	14
Total Operation and Maintenance Expenses	2,259,906	1,765,281	
Other Expenses			
Depreciation Expense (403)	73,544	80,531	15
Amortization Expense (404-407)	80,700	80,700	16
Taxes (408)	66,993	68,611	17
Total Other Expenses	221,237	229,842	
Total Operating Expenses	2,481,143	1,995,123	
NET OPERATING INCOME	203,032	215,057	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,418	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,418	
Miscellaneous Service Revenues (451):		
RECONNECTS	1,200	3
MISCELLANEOUS	3,173	4
Total Miscellaneous Service Revenues (451)	4,373	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	4,117	6
Total Rent from Electric Property (454)	4,117	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		8
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,047,086	1,595,988	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,047,086	1,595,988	
Total Power Production Expenses	2,047,086	1,595,988	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	19,123	19,560	20
Line and Station Labor (561)	4,209	3,097	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)	8	965	23
Meter Expenses (566)	161	0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	7,617	12,769	26
Maintenance of Structures and Equipment (571)	39	0	27
Maintenance of Lines (572)	17,614	11,179	28
Maintenance of Line Transformers (573)	4,190	3,139	29
Maintenance of Street Lighting and Signal Systems (574)	6,454	3,905	30
Maintenance of Meters (575)	1,031	2,569	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	60,446	57,183	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,316	5,529	33
Accounting and Collecting Labor (902)	6,973	7,951	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	5,295	4,433	36
Total Customer Accounts Expenses	18,584	17,913	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,139	6,221	38
Office Supplies and Expenses (921)	13,239	8,047	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	19,354	4,921	41
Property Insurance (924)	3,680	3,207	42
Injuries and Damages (925)	9,962	9,869	43
Employee Pensions and Benefits (926)	40,762	44,187	44
Regulatory Commission Expenses (928)	1,759	0	45
Miscellaneous General Expenses (930)	24,555	17,608	46
Transportation Expenses (933)	14,340	137	47
Maintenance of General Plant (935)	0	0	48
Total Administrative and General Expenses	133,790	94,197	
Total Operation and Maintenance Expenses	2,259,906	1,765,281	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		51,307	53,555	1
Social Security		6,631	6,995	2
Wisconsin Gross Receipts Tax		6,905	5,692	3
PSC Remainder Assessment		2,150	2,369	4
Other (specify): NONE			0	5
Total tax expense		66,993	68,611	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183530				3
County tax rate	mills		3.623403				4
Local tax rate	mills		10.524855				5
School tax rate	mills		7.869446				6
Voc. school tax rate	mills		1.706663				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.907897				10
Less: state credit	mills		1.207933				11
Net tax rate	mills		22.699964				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.524855				14
Combined School Tax Rate	mills		9.576109				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.100964				17
Total Tax Rate	mills		23.907897				18
Ratio of Local and School Tax to Total	dec.		0.840767				19
Total tax net of state credit	mills		22.699964				20
Net Local and School Tax Rate	mills		19.085374				21
Utility Plant, Jan. 1	\$	2,739,159	2,739,159				22
Materials & Supplies	\$	48,534	48,534				23
Subtotal	\$	2,787,693	2,787,693				24
Less: Plant Outside Limits	\$	157,462	157,462				25
Taxable Assets	\$	2,630,231	2,630,231				26
Assessment Ratio	dec.		1.022074				27
Assessed Value	\$	2,688,291	2,688,291				28
Net Local & School Rate	mills		19.085374				29
Tax Equiv. Computed for Current Year	\$	51,307	51,307				30
Tax Equivalent per 1994 PSC Report	\$	40,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	51,307					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	1,300		11
Structures and Improvements (331)	1,519		12
Reservoirs, Dams and Waterways (332)	14,212		13
Water Wheels, Turbines and Generators (333)	14,675		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	31,706	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	893		18
Structures and Improvements (341)	23,565		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	24,458	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			1,300	11
Structures and Improvements (331)			1,519	12
Reservoirs, Dams and Waterways (332)			14,212	13
Water Wheels, Turbines and Generators (333)			14,675	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	31,706	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			893	18
Structures and Improvements (341)			23,565	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			0	21
Generators (344)			0	22
Accessory Electric Equipment (345)			0	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	24,458	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,105		34
Structures and Improvements (361)	21,468		35
Station Equipment (362)	620,111		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	83,802	48,313	38
Overhead Conductors and Devices (365)	268,455	48,823	39
Underground Conduit (366)	7,788	60	40
Underground Conductors and Devices (367)	405,882	44,292	41
Line Transformers (368)	371,876	3,161	42
Services (369)	67,803	4,946	43
Meters (370)	82,438	1,894	44
Installations on Customers' Premises (371)	2,285		45
Leased Property on Customers' Premises (372)	9,656		46
Street Lighting and Signal Systems (373)	61,837		47
Total Distribution Plant	2,004,506	151,489	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	17,973		50
Computer Equipment (391.1)	6,498		51
Transportation Equipment (392)	210,271		52
Stores Equipment (393)	1,562		53
Tools, Shop and Garage Equipment (394)	14,024		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,105 34
Structures and Improvements (361)			21,468 35
Station Equipment (362)			620,111 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,500		124,615 38
Overhead Conductors and Devices (365)	10,835		306,443 39
Underground Conduit (366)			7,848 40
Underground Conductors and Devices (367)	7,700		442,474 41
Line Transformers (368)	2,026		373,011 42
Services (369)	200		72,549 43
Meters (370)	420		83,912 44
Installations on Customers' Premises (371)			2,285 45
Leased Property on Customers' Premises (372)			9,656 46
Street Lighting and Signal Systems (373)			61,837 47
Total Distribution Plant	28,681	0	2,127,314
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			17,973 50
Computer Equipment (391.1)			6,498 51
Transportation Equipment (392)			210,271 52
Stores Equipment (393)			1,562 53
Tools, Shop and Garage Equipment (394)			14,024 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	495		55
Power Operated Equipment (396)	58,429		56
Communication Equipment (397)	2,742		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	311,994	0	
Total utility plant in service directly assignable	2,372,664	151,489	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 2,372,664	 151,489	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			495 55
Power Operated Equipment (396)			58,429 56
Communication Equipment (397)			2,742 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	311,994
Total utility plant in service directly assignable	28,681	0	2,495,472
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	28,681	0	2,495,472

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	97,889		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	4,763		38
Overhead Conductors and Devices (365)	9,935	41,866	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	38,683		41
Line Transformers (368)	61,300		42
Services (369)	94,060	7,729	43
Meters (370)	1,739		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	308,369	49,595	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			97,889 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			4,763 38
Overhead Conductors and Devices (365)			51,801 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			38,683 41
Line Transformers (368)			61,300 42
Services (369)			101,789 43
Meters (370)			1,739 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	357,964
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	308,369	49,595	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 308,369	 49,595	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	357,964
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	357,964

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	17				17 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)	20				20 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	30	3
Total	30	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	8	7
Nonfarm	287	8
Total	295	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	295	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	6,225	Tuesday	01/11/2005	10:00	3,081	1
February	02	6,438	Thursday	02/03/2005	09:00	2,824	2
March	03	6,154	Thursday	03/17/2005	12:00	3,118	3
April	04	6,310	Friday	04/08/2005	12:00	2,854	4
May	05	6,075	Tuesday	05/24/2005	12:00	2,867	5
June	06	7,193	Monday	06/27/2005	11:00	3,341	6
July	07	7,495	Wednesday	07/13/2005	12:00	3,289	7
August	08	7,291	Wednesday	08/03/2005	14:00	3,513	8
September	09	7,531	Tuesday	09/13/2005	15:00	3,205	9
October	10	7,129	Tuesday	10/04/2005	16:00	3,197	10
November	11	7,034	Wednesday	11/30/2005	11:00	3,115	11
December	12	7,332	Wednesday	12/21/2005	10:00	3,452	12
Total		82,207				37,856	

System Name WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

60 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		37,856	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		37,856	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		36,339	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		36,339	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,517	27
Total Energy Losses		1,517	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.0073%	29
Total Disposition of Energy		37,856	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
YARD LIGHTS	MS-3	71	28	1
RESIDENTIAL	RG-1	937	7,207	2
Total Sales for Residential Sales		1,008	7,235	
Commercial & Industrial				
SMALL POWER	CP-1	7	1,221	3
LARGE POWER	CP-2	6	8,182	4
INDUSTRIAL POWER	CP-3	1	16,016	5
GENERAL SERVICE	GS-1	174	3,368	6
PUMPING, DISPOSAL & LIFT STATION	GS-1	10	156	7
Total Sales for Commercial & Industrial		198	28,943	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	161	8
Total Sales for Public Street & Highway Lighting		1	161	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,207	36,339	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		7,188	372	7,560	1
		536,354	75,353	611,707	2
0	0	543,542	75,725	619,267	
5,390	7,214	89,256	13,077	102,333	3
25,084	28,004	497,129	88,071	585,200	4
41,270	42,043	870,644	172,734	1,043,378	5
		239,493	35,580	275,073	6
		11,091	1,652	12,743	7
71,744	77,261	1,707,613	311,114	2,018,727	
		31,783	1,490	33,273	8
0	0	31,783	1,490	33,273	
				0	9
0	0	0	0	0	
71,744	77,261	2,282,938	388,329	2,671,267	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(a)	(b)	(c)			
Name of Vendor			1005	MAIN SUBSTATION		1	
Point of Delivery			SUB 2	SUB 1		2	
Type of Power Purchased (firm, dump, etc.)			FIRM	FIRM		3	
Voltage at Which Delivered			69KV	69KV		4	
Point of Metering			SUBSTATION	SUBSTATION		5	
Total of 12 Monthly Maximum Demands -- kW			39,551	47,174		6	
Average load factor			56.0227%	62.9584%		7	
Total Cost of Purchased Power			874,672	1,172,414		8	
Average cost per kWh			0.0541	0.0541		9	
On-Peak Hours (if applicable)			7165	10608		10	
Monthly purchases --- kWh (000):			On-peak	Off-peak	On-peak	Off-peak	11
January			635	551	929	966	12
February			624	560	846	795	13
March			736	643	920	819	14
April			696	625	787	746	15
May			687	593	800	787	16
June			763	636	1,046	895	17
July			621	598	989	1,082	18
August			805	675	1,109	923	19
September			747	676	937	846	20
October			752	736	870	838	21
November			732	650	892	841	22
December			756	678	1,006	1,012	23
Total kWh (000)			8,554	7,621	11,131	10,550	24
							25
							26
							27
			(d)		(e)		28
Name of Vendor							29
Point of Delivery							30
Voltage at Which Delivered							31
Point of Metering							32
Type of Power Purchased (firm, dump, etc.)							33
Total of 12 Monthly Maximum Demands -- kW							34
Average load factor							35
Total Cost of Purchased Power							36
Average cost per kWh							37
On-Peak Hours (if applicable)							38
Monthly purchases --- kWh (000):			On-peak	Off-peak	On-peak	Off-peak	39
January							40
February							41
March							42
April							43
May							44
June							45
July							46
August							47
September							48
October							49
November							50
December							51
Total kWh (000)							52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u>0</u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed	Type	RPM	Voltage (kV)	kWh Generated by Each Unit During Yr. (000's)	Rated Unit Capacity		Total Rated Plant Capacity (kW)	Total Maximum Continuous Capacity (kW)
(i)	(j)	(k)	(l)	(m)	kW (n)	kVA (o)	(p)	(q)
Total				0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	INDUSTRIAL	MUSCODA			
Voltage--High Side	69,000	69,000			
Voltage--Low Side	2,400	2,400			
Num. Main Transformers in Operation	1	2			
Total Capacity of Transformers in kVA	3,750	10,000			
Number of Spare Transformers on Hand	0	0			
15-Minute Maximum Demand in kW	4,604	3,669			
Dt and Hr of Such Maximum Demand	07/14/2005 14:00	11/18/2005 18:00			
Kwh Output	21,681	16,175			

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Total Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,280	549	30,118	1
Acquired during year		4	40	2
Total	1,280	553	30,158	3
Retired during year	21	2	25	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,259	551	30,133	6
Number end of year accounted for as follows:				7
In customers' use	1,156	498	27,402	8
In utility's use	9	7	165	9
				10
Locked meters on customers' premises	75			11
In stock	19	46	2,566	12
Total end of year	1,259	551	30,133	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	168	67,800	1
Sodium Vapor	150	30	17,700	2
Sodium Vapor	250	74	75,200	3
Total		272	160,700	
Ornamental				
NONE				4
Total		0	0	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

OFFICE SUPPLIES AND EXPENSES (921) - INCREASE REPRESENTS A RETURN TO NORMAL OPERATING LEVELS.

PURCHASED POWER (545) - INCREASE IN COST OF POWER CHARGED FROM UTILITY PROVIDER (WPPI).

TRANSPORTATION EXPENSE (933) - INCREASE REFLECTS EXPENDITURES FOR REPAIRS TO TRENCHER AND BUCKET TRUCK, ALONG WITH INCREASES IN FUEL COSTS.

MISCELLANEOUS GENERAL EXPENSES (930) - INCREASE REFLECTS INCREASE IN WAGES CHARGED TO THIS ACCOUNT.

OUTSIDE SERVICES EMPLOYED (923) - INCREASE REFLECTS ADDITIONAL LEGAL SERVICES RELATED TO BICKFORD SETTLEMENT.

MAINTENANCE OF LINES (572) - THE UTILITY INCURRED AND INCREASE IN THE AMOUNT OF MAINTENANCE NEEDED AS DAMAGES FROM STORMS INCREASED DURING 2005.

MISCELLANEOUS DISTRIBUTION EXPENSES (569) - DECREASE REFLECTS DECREASE IN WAGES CHARGED TO THIS ACCOUNT.
